



General Assembly

**Amendment**

February Session, 2008

LCO No. 5065

**\*SB0059505065SD0\***

Offered by:

SEN. DAILY, 33<sup>rd</sup> Dist.

REP. STAPLES, 96<sup>th</sup> Dist.

To: Subst. Senate Bill No. 595

File No. 602

Cal. No. 403

**"AN ACT CONCERNING FAILURE TO FILE CERTAIN TAX DOCUMENTS."**

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. (*Effective from passage*) Notwithstanding the provisions of  
4 section 12-732 of the general statutes, any taxpayer that was otherwise  
5 eligible during any of income years 1993 to 2001, inclusive, to file an  
6 amended return to modify such taxpayer's Connecticut taxable income  
7 as provided in subdivision (4) of subsection (a) of section 12-701 of the  
8 general statutes, to reflect the fraction the numerator of which is the  
9 number of resident noncontingent beneficiaries and the denominator  
10 of which is the total number of noncontingent beneficiaries, except that  
11 such taxpayer failed to file an amended return making such  
12 modification within the time period prescribed, shall be regarded as  
13 having filed said amended return in a timely manner if such taxpayer  
14 files said amended return not later than thirty days after the effective  
15 date of this section."